



Atty. Dkt. No. 052218-0104

Applicant: Masataka TAMURA et al.  
Title: UNDERWATER LASER  
PROCESSING APPARATUS  
AND UNDERWATER LASER  
PROCESSING METHOD  
Appl. No.: 10/763,336  
Filing Date: 1/26/2004  
Examiner: Jonathan J. Johnson  
Art Unit: 1725

AMENDMENT AND REPLY UNDER 37 CFR 1.114

Mail Stop RCE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated May 25, 2006, and the Advisory Action dated September 8, 2006 concerning the above-referenced patent application.

A petition for extension of time is filed herewith making this response timely.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 4 of this document.

Please amend the application as follows: